(SRI M. P. PATIL)

I have not much to explain. The purpose of the Bill is explained in the Statement of Objects and Reasons. The rates of stamp duty prevailing in Madras at present have been adopted for the whole of the new Mysore State. That is the position today. As a result, there would not be much difference between the rates existing today and the rates which would be in operation after this Act comes into force. I would therefore request the House to accept this Bill.

[MR. DEPUTY-SPEAKER in the Chair].

Sri C. K. RAJAIAH SETTY (Chicknaikanahalli).—Sir, we are told that we are aiming at a socialist pattern of society. If we look into the old Act of Mysore and the one proposed now, the proportion of variations in stamp duty is 1 : 3, sometimes four and even five. I do not know how the Government can, all of a sudden, increase taxes by 200 to 400 per cent. We have to take into account the plight of the poor users of stamps. The man who needs money goes to the money-lender. He is usually a poor man and on him people file suits in the court. It is the duty of the Government to understand the difference between the haves and have-nots. Through this and other Bills, the have-nots are taxed heavily. In a socialist pattern of society such a sudden increase in tax is really discouraging. The rates proposed are too exhorbitant and beyond the reach of the common man.

Sir, the Government have not given the financial aspects of the Bill. We are not told how much stamp duty will be realised, as compared to the rates in the different States. It has almost become a disease with the Government to compare the rates of taxes in the different areas. It also means that, because this Government is taxing at a higher rate, the other Governments should also follow suit. Because of this, the tax spiral is going up and up, without any consideration for the conditions and standards of the people and the *per capita* income of the common man. Even a person who starts life afresh and desires to enroll for the High Court will have to pay Rs. 650 as per the new Bill, whereas he paid only Rs. 300 under the old Act. The effect of the duty will be so much that the common man would be unable to bear it. Is a sudden increase of 200 to 300 per cent justified, Sir ?

Another factor to be considered, Sir, is the fact that the stamp duty was changed very recently in the old Mysore State. Even then the people found the enhancement burdensome. The present rates are three to four times than what existed one or two years back and when compared to the old rates, the rate of increase comes to four times minimum and eight times maximum. I do not therefore wish to recommend the introduction of this Bill because of its heavy impact on the common man.

2-30 P.M.

If you look to all the items, item No. 1 is increased by $1\frac{3}{4}$ times ; item 2 is increased by $1\frac{1}{2}$ times ; item 3 thrice ; item 4 thrice ; item 5 by about $2\frac{1}{2}$ times ; item 6 three times. Likewise, in every item there is an increase of 3, 4 or 5 times. Just because Madras adopted, just because Bombay has adopted, just because any other province has adopted, Mysore need not copy. Mysore had a fair name for moderate taxation about two or three years back. Now people all of a sudden are shocked to see these rates. There should be a limit in raising the taxes. It cannot jump from zero to 100. In these circumstances, I suggest that the rates prevailing under the old Mysore Act should be continued in the new Mysore State. I therefore oppose this Bill.

***Sri G. VENKATAI GOWDA** (Paliyam).—Sir, the Mysore Stamp Bill 1957 has been brought before us and it is stated in the Statement of Objects and Reasons that different rates of stamp duty are imposed in various parts of the State, and just to have uniformity in respect of various stamp duties in the Mysore State, this Bill has been brought forward. In doing so, the Hon'ble Minister in charge of the

Bill says that he has adopted rates that are prevalent in Madras. As every one knows, the rates prevalent in Madras are higher than the rates that are prevalent in the Karnatak territories of Hyderabad, Bombay and also old Mysore. In the name of uniformity, is the Hon'ble Minister justified to increase the rates? That is my question. Could it be stated that in the name of uniformity this increase in the levy of stamp duty is justified? Did it not occur to the Government that in order to have a uniform taxation law, rates that do not to a larger extent affect the incomes of the people, should be adopted ? Of course, so far as South Kanara and Kollegal people are concerned, they have been subjected to the payment of this duty and they may not hesitate to continue to pay the same thing. But does it mean, Sir, that this increase in the rate of stamp duty should be imposed on a larger section of the people of the new Mysore State? Nearly a crore and eighty lakhs of people are subject to this increased rate so far as the stamp duty is concerned. I do not think it is justified on any ground. There is no justification for this increase. The Hon'ble Minister just stated that the Indian Stamp Duty Act has been adopted with some modifications to suit the conditions of the State. By the increase of stamp duty, it may bring some more money to the State exchequer. But it should not form the basis for the increased levy. The Minister has stated that with a view to have the same rates of stamp duty in all the areas of the new State, this Bill has been brought. But the rates must have been formulated in such a way which would not affect the people at large. Now 17 lakhs people pay this tax in the areas which have been integrated to the new Mysore State. To impose this high rate of stamp duty to other areas of the State, *i.e.*, Hyderabad and Bombay Karnatak and Coorg is not justified under any circumstances, I should say. So far as the other provisions of the Bill are concerned, since there is a proposal to refer this Bill also to the Select Committee, I will confine myself only to give a few suggestions, apart from the increase in the levy of stamp duty. Hence I venture to point out that the Government should revise these rates so as not to affect the people to a larger extent so far as the people of other areas are concerned. In Section 30 about 13 or 14 instruments are given. It has been said that persons who execute such agreements must pay the stamp duty. But what I submit is instead of doing this, it should be borne by the person who actually derives the benefit out of the transaction. That person must be made to pay and if the Government takes it into its mind it can change the law so as to make persons who derive actual benefit out of the transactions pay the stamp duty. For instance, in the case of release deed, supposing I execute a release deed surrendering my share of the family property in favour of other members of the family. Then the persons who are deriving this benefit are the other members of the family in whose favour I am going to execute the release deed. So, only beneficiaries should be made to pay stamp duty and not the persons who lose actually by executing such transactions. Even in the case of debentures which are liable to duty, the persons who actually derive the benefit must be made to pay the stamp duty and not the persons who as a matter of fact lose by involving in such transactions. Even in the case of mortgage securities, supposing a person borrows some money and executes a mortgage, and suppose a property is given as security, the person in favour of whom the mortgage is executed derives the benefit of the transaction. He will be having interest in the mortgage. It is fair that as he is the person who actually derives the benefit that he should be made to pay the stamp duty and not the person who hypothecates the property in favour of another person. It may bes aid that because he lends the money, he derives benefit. Instead of that, the person who actually derives the benefit has to be borne in mind and such a person should be

(SRI G. VENKATAI GOWDA)

made to pay the stamp duty and not the person who is involved in such transactions and who loses in the transaction. Even in regard to title deeds or pledge, the person who executes the agreement agreeing to deposit or pledge should not be taxed. In this case also, the person in favour of whom this is done is going to be benefited and that man has got to pay the stamp duty. Here a distinction is made between instruments attested and unattested. When the instrument of pawn or pledge is unattested, no stamp duty is payable and if it is attested the rates as noted on page 33 of the Bill have got to be paid. That only shows that a person gets attestation because he wants to have conclusive proof of the transaction. With that anxiety alone, he gets attestation done by others. That means, he gets the signatures of others witnessing a particular transaction so that his position may be clear when the matter goes to a court. That means he wants to secure his position and thereby he gets the wholesale benefit. In such cases, that person must be made to pay the stamp duty and not the persons who execute it. Hence, I submit that the increased levy is not justified on any ground and also suitable provision must be made under Section 30 so that only beneficiaries in a transaction must be made to pay stamp duty. I venture to point out to you, Sir, that the Government must make necessary changes so as to make the beneficiaries to pay the stamp duty and minimise the increased rates.

ಶ್ರೀ ಎಂ. ಸಿ. ನರಸಿಂಹ (ಕೋಲಾರ ಚಿನ್ನದ ಗಣಿ ಪ್ರದೇಶ).—ಅಧ್ಯಕ್ಷರೇ, ಸ್ಟ್ಯಾಂಪ್ ಡ್ಯೂಟಿ ಬಿಲ್ಲನ್ನು ಪೊದಲನೆಯದಾಗಿ ಸೆಲೆಕ್ಟ್ ಕಮಿಟಿಗೆ ಕಳುಹಿಸಬೇಕೆಂದು ಸೂಚನೆಯೇಕೆ ಬರಲಿಲ್ಲವೋ ಗೊತ್ತಾಗಲಲ್ಲ. ಬಹುಶಃ ಇದು non-controversial ಅಥವಾ ವಿವಾದಾಸ್ಪದವಾಗಿರದೆ ಎಲ್ಲರೂ ವಿರೋಧವಿಲ್ಲದೆ ಒಪ್ಪಿಕೊಳ್ಳುತ್ತಾರೆಂಬ ನಿರೀಕ್ಷಣೆಯಿಂದ ಸೆಲೆಕ್ಟ್ ಕಮಿಟಿಗೆ ಕಳುಹಿಸಬೇಕೆಂದು ಸೂಚನೆ ಬರಲ್ಲಿಲವೋ ಏನೋ ತಿಳಿಯದು. ಆದರೆ ಈಗ ಇಬ್ಬರು ನನ್ನ ಮಿತ್ರರು ಮಾತನಾಡಿದುದನ್ನು ನೋಡಿದರೂ ಇದರಲ್ಲಿ ವಾದಕ್ಕೆ ಆಸ್ಪದವಿದೆಯೆಂದು ಗೊತ್ತಾಗುತ್ತದೆ. ಆದ್ದರಿಂದ ಈಗಲೂ ವಿರೋಧ ಪಕ್ಷದ ಸದಸ್ಯರು ಹೇಳಿದಂತೆ ಈ ಸಂದರ್ಭದಲ್ಲಿ ಬರ ಬಹುದಾದ ಸಲಹೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಈ ಮಸೂದೆಯನ್ನು ತಿದ್ದುಪಡಿಮಾಡಿ; ಇಲ್ಲದಿದ್ದರೆ ಸೆಲೆಕ್ಟ್ ಸಮಿತಿಗೆ ಕಳಹಿಸುವುದು ಸೂಕ್ತವೆಂದು ನಾನು ಅಭಿಪ್ರಾಯಪಡುತ್ತೇನೆ.

ಇನ್ನು ಎರಡನೆಯದಾಗಿ ಈ ಮಸೂದೆಯಲ್ಲಿ ಈ ದಿವಸ ಮದರಾಸಿನಲ್ಲಿ ಯಾವ ಸ್ಟ್ಯಾಂಪ್ ಡ್ಯೂಟಿ ಇದೆಯೋ ಅದನ್ನೇ ಇಡೀ ಹೊಸ ಮೈಸೂರು ರಾಜ್ಯಕ್ಕೆಲ್ಲ ಅನ್ವಯಿಸುವಂತೆ ಈ ಮಸೂದೆಯನ್ನು ರಚಿಸಲಾಗಿದೆ ಎಂದು ತಿಳಿಸಲಾಗಿದೆ. ಆದರೆ ಇಲ್ಲಿಯವರೆಗೆ ಹೈದರಾಬಾದ್—ಕೊಡಗು ಈ ಪ್ರದೇಶಗಳಲ್ಲಿ ಸ್ಟ್ಯಾಂಪ್ ಡ್ಯೂಟಿ ಬಹಳ ಕಡಮೆಯಾಗಿತ್ತು. ಹಳೆಯ ಮೈಸೂರಿನಲ್ಲಿ ಈ ಹಿಂದೆಯೇ ಒಂದಾವರ್ತಿ ಈ ಸ್ಟ್ಯಾಂಪ್ ಆಕ್ಟ್‌ನ್ನು 1955ರಲ್ಲಿ ಬದಲಾವಣೆ ಮಾಡಲಾಗಿತ್ತು. ಆದರೆ ಈಗ ತಯಾರಿಸಿರತಕ್ಕ ಮಸೂದೆ ಪ್ರಕಾರ ಎಲ್ಲಾ ವಿಚಾರಗಳಲ್ಲೂ ಈ ಸ್ಟ್ಯಾಂಪ್ ಡ್ಯೂಟಿ ಹೆಚ್ಚಾಗುವುದಿಲ್ಲ. ಆದರೆ ಕೆಲವು ವಿಚಾರಗಳಲ್ಲಿ ಮಾತ್ರ ಹಿಂದಿದ್ದುದಕ್ಕಿಂತ ಇನ್ನುಮೇಲೆ ಬಹಳ ಜಾಸ್ತಿಯಾಗುತ್ತದೆ. 1955ರಲ್ಲಿ ಮೈಸೂರು ಆಕ್ಟ್ ತಿದ್ದುಪಡಿ ಆದುದರಲ್ಲಿ ಏನು ಮಾಡಲಾಗಿತ್ತೋ ಅದಕ್ಕಿಂತಲೂ ಈಗ ತಂದಿರುವ ಬಿಲ್ಲಿನಲ್ಲಿ ಹೆಚ್ಚು ತೆರಿಗೆಯನ್ನು ಹಾಕಲಾಗಿದೆ. ಹೀಗೆ ಸರ್ಕಾರದವರು ತಮಗೆ ಮನಸ್ಸು ಬಂದಾಗಲೆಲ್ಲಾ ಜನರಮೇಲೆ ಈ ರೀತಿ ತೆರಿಗೆ ವಿಧಿಸುವುದು ಧರ್ಮವೇ—ನ್ಯಾಯವೇ ಎಂಬುದನ್ನು ಪರಿಶೀಲನೆ ಮಾಡಬೇಕು. ಹಿಂದಿನ ಸರ್ಕಾರದವರ್ಯಾದರೂ ಈ ವಿಚಾರದಲ್ಲಿ ಅವರ ನೀತಿ ಸ್ಪಷ್ಟವಾಗಿತ್ತು. ಈ ದಿವಸ ನಿಮ್ಮ ನೀತಿ ಏನು ಎಂಬುದೇ ಸ್ಪಷ್ಟವಾಗಿ ಗೊತ್ತಾಗುವುದಿಲ್ಲ. ಆದರೆ ಈ ದಿವಸ ಸರ್ಕಾರದವರು ಮಾತೆತ್ತಿದರೆ ಟ್ಯಾಕ್ಸೇಷನ್ ಎಕ್ಕೊಯರಿ ಸಮಿತಿಯವರು ಹೀಗೆ ಹೇಳಿದ್ದಾರೆಂದು ಹೇಳಿಬಿಡುತ್ತಾರೆ. ಹೀಗೆ ಸರ್ಕಾರದವರಿಗೆ ತಕ್ಷಣಕ್ಕೊಂದು ಆಸರೆ—ಅನುಕೂಲಸಿಂಧುವಿನಂತೆ ಈ ತೆರಿಗೆ ವಿಚಾರಣಾ ಸಮಿತಿಯವರ ವರದಿ ಇದ್ದಂತೆ ಕಾಣುತ್ತದೆ. ಆದರೆ ಆ ಟ್ಯಾಕ್ಸೇಷನ್ ಸಮಿತಿಯವರು ಈ ಬಗ್ಗೆ ತೆರಿಗೆ ಜಾಸ್ತಿ ಮಾಡಬಾರದೆಂದು ಹೇಳಿದ್ದಾರೆ. ಮೈಸೂರು ಫೈನಾನ್‌ಷಿಯಲ್ ಎನ್‌ಕ್ವೈರಿ ಸಮಿತಿಯವರೂ ಕೂಡ ಅದೇ ಮಾತುಗಳನ್ನು ಹೇಳಿದ್ದಾರೆ. 1955-56ರಲ್ಲಿ ಮೈಸೂರು ಫೈನಾನ್‌ಷಿಯಲ್ ಎಕ್ಕೈರಿ ಸಮಿತಿಯವರು ಸ್ಟ್ಯಾಂಪ್ ಡ್ಯೂಟಿಯನ್ನು ಜಾಸ್ತಿಮಾಡುವುದು ಸರಿಯಲ್ಲವೆಂದು ಹೇಳಿದಾಗ ಆ ಸಮಿತಿಯಲ್ಲೂ ಅರ್ಥಶಾಸ್ತ್ರಪರಿಣತರಿದ್ದರು. ಈ ಹಿಂದೆ ಈ ಸಭೆಯಲ್ಲಿದ್ದಂಥ ಕೆಲವು ಮಾನ್ಯ ಸದಸ್ಯರು ಆ ಸಮಿತಿಯಲ್ಲಿ ಸದಸ್ಯರಾಗಿದ್ದರು ಎಂಬುದನ್ನು ಮರೆಯಬಾರದು. ಆ ದಿವಸ ಆ ಸಮಿತಿಯವರು ಈ ಬಾಬಿನಲ್ಲಿ ಒಯ್ಕೊನ್ನು ಹೆಚ್ಚು ಮಾಡುವುದಕ್ಕೆ ಎಳ್ಳಷ್ಟೂ ಅವಕಾಶವಿಲ್ಲ ಎಂಬುದಾಗಿ ಸ್ಪಷ್ಟವಾಗಿ ಹೇಳಿದ್ದಾರೆ. ಹಾಗೆ ಅವರು ಒಂದು ನಿಖರವಾದ ಅಭಿಪ್ರಾಯವನ್ನು ಕೊಟ್ಟಿದ್ದಾರೆ. ಆ ಟ್ಯಾಕ್ಸೇಷನ್ ಎಕ್ಕೈರಿ ಸಮಿತಿಯವರು ಏನು ಹೇಳಿದ್ದಾರೆಂಬುದರ ಬಗ್ಗೆ ಈಗ ಈ ಮಾನ್ಯ ಸಭೆಯ ಗಮನಕ್ಕೆ ತರಬಯಸುತ್ತೇನೆ.

> "It may be stated on the whole that with the exception of Travancore–Cochin, the scope for further increase in stamp duties is very limited."

ಈ ವರದಿಯಲ್ಲಿ ಸೂಚಿಸಿರುವ ಅಭಿಪ್ರಾಯದ ಪ್ರಕಾರ ಮೈಸೂರು—ಹೈದರಾಬಾದ್—ಕೊಡಗು ಇತ್ಯಾದಿ

ಪ್ರಾಂತಗಳಲ್ಲಿ ಈ ಸ್ಟ್ಯಾಂಪ್ ಆಕ್ಟ್‌ನ್ನು ತಿದ್ದುಪಡಿ ಮಾಡಿ ಅದರಿಂದ ಹೆಚ್ಚು ಆದಾಯ ತರಲು ಅವಕಾಶವೇ ಇಲ್ಲ ಎನ್ನುವುದಾಗಿ ಆ ಟ್ಯಾಗ್ಟೇರ್ಷ್ ಎಕ್ಸ್‌ಪೆರಿ ಸಮಿತಿಯವರು ಹೇಳಿದ್ದಾರೆ. ಹೀಗೆಲ್ಲಾ ಇದ್ದಾಗ್ಯೂ ಈದಿವಸ ಸರ್ಕಾರದವರು ತಮ್ಮ ಮುಂದೆ ಈ ಒಂದು ಮಸೂದೆಯನ್ನು ಮುಂಡಿಸಿ ಇದನ್ನು ಕೇವಲ ಒಂದು ಸಮೀಕರಣಕ್ಕಾಗಿ ತರಲಾಗಿದೆ ಎಂದು ಹೇಳಿರತಕ್ಕದ್ದು ಖಂಡಿತ ಸರಿಯಾದದ್ದಲ್ಲ. ಸರ್ಕಾರದವರು ಈ ಟ್ಯಾಗ್ಟೇರ್ಷ್ ವಿಚಾರಕ್ಕೆ ಹೀಗೊಂದು ಸಮೀಕರಣದ ನೆಪಹೂಡುವಾಗ ಇವರೇಕೆ ಇದರಹಾಗೆ ಬಾಕಿ ವಿಚಾರಗಳಲ್ಲೂ ಸಮೀಕರಣ ಮಾಡಲು ಪ್ರಯತ್ನಿಸಿಲ್ಲ? ಲ್ಯಾಂಡ್ ರಿಫಾರಂಸ್ ಬಗ್ಗೆ ಸರ್ಕಾರ ನಿಗಾ ಕೊಟ್ಟಿಲ್ಲ. ಏಕೆ ಹಿಂಜರಿಯುತ್ತಿದ್ದಾರೆ? ಸಂಬಳ ಸಾರಿಗೆಗಳ ವಿಚಾರದಲ್ಲಿ ಸಮೀಕರಣವನ್ನೇಕೆ ಮಾಡಲಿಲ್ಲ? ಆದರೆ ಈ ಸಮೀಕರಣ ಎಂಬುದನ್ನು ಮೇಲ್ಕಟ್ಟಿದ ವಿಚಾರಕ್ಕೆ ಹೋಲಿಸಿಕೊಂಡರೂ ಸಮೀಕರಣವೇ—ಕೆಳದರ್ಜೆ ವಿಚಾರಗಳಿಗೆ ಅನುಕರಣೆ ಮಾಡಿಕೊಂಡರೆ ಅದೂ ಸಮೀಕರಣವೇ. ಮೇಲಿನ ಮಟ್ಟದಲ್ಲಾದರೂ ಸರಿ ಕೆಳ ಮಟ್ಟದಲ್ಲಾದರೂ ಸರಿ ಯೂನಿಫಾರ್ಮಿಟಿ ಎಂಬುದು ಇರಬಹುದು. ಹಾಗೆ ಇವರಿಗೆ ಈ ಒಂದು ಯೂನಿಫಾರ್ಮಿಟಿ ಎಂಬುದೇ ಬೇಕಾಗಿದ್ದಪಕ್ಷಕ್ಕೆ ಮದರಾಸಿನಲ್ಲಿ ರತಕ್ಕ ಟ್ಯಾಕ್ಸ್ ಏಕೆ ಅನುಕರಣ ಮಾಡಿದರು? ಕೊಡಗಿನಲ್ಲಿರತಕ್ಕ ದರವನ್ನೇಕೆ ಅನುಕರಣಮಾಡಿಕೊಳ್ಳಲಿಲ್ಲ? ಈ ವಿಚಾರಗಳಿಗೆ ಸರ್ಕಾರದವರು ಏನು ಉತ್ತರ ಕೊಡುತ್ತಾರೆ? ಆದರೆ ಇನ್ನು ಒಂದೆರಡು ನಿಮಿಷ ಕ್ಲಾಜುಗಳ . . . . .

Sri M. P. PATIL.—I would like to explain that. I did not say that the Madras rates have been adopted for the sake of uniformity.

ಶ್ರೀ ಎಂ. ಸಿ. ನರಸಿಂಹನ್.—ನಾನಿನ್ನು ಆ ಷೆಡ್ಯೂಲಿನ ಬಗ್ಗೆ ಒಂದೆರಡು ಮಾತುಗಳನ್ನು ಹೇಳಿ ನನ್ನ ಭಾಷಣ ಮುಗಿಸುತ್ತೇನೆ. ಈಗ ಅಡ್‌ವೊಕೇಟ್ ಆಗಿ ಎನ್‌ರೋಲ್ ಆಗುತ್ತಿದ್ದವರು ಇಲ್ಲಿಯವರೆಗೂ 300 ರೂಪಾಯಿಗಳ ತೆರಿಗೆಕೊಡಬೇಕೆಂಬ ನೇಮವಿತ್ತು. ಈ ದಿವಸ ಅದನ್ನು 625 ರೂಪಾಯಿಗಳಿಗೆ ಹೆಚ್ಚಿಸಿದ್ದಾರೆ. ಇದು ಬಹಳ ಜಾಸ್ತಿಆಯಿತು. ನಮ್ಮ ರಾಜ್ಯದಲ್ಲಿ ಹೀಗೆ 300ರೂಪಾಯಿಗಳ ಫೀಜಿದ್ದಾಗ ಅಕ್ಕ ಪಕ್ಕದ ಸರ್ಕಾರಗಳು ಅಲ್ಲಿ ಹೆಚ್ಚಿನ ಫೀಜನ್ನು ವಿಧಿಸುತ್ತಿದ್ದರು. ಆದ್ದರಿಂದ ಆ ಅಕ್ಕಪಕ್ಕದ ರಾಜ್ಯದ ಲಾಯರುಗಳೂ ಸಹ ನಮ್ಮರಾಜ್ಯಕ್ಕೆ ಬಂದು ಇಲ್ಲಿ ಎನ್‌ರೋಲ್ ಆಗುತ್ತಿದ್ದರು. ಅನಂತಪುರ-ಸೇಲಂ ಇತ್ಯಾದಿ ಕಡೆಗಳಿಂದ ಅನೇಕರು ಇಲ್ಲಿಗೆ ಬಂದು ಎನ್‌ರೋಲ್ ಆಗುತ್ತಿದ್ದರೆಂಬ ವಿಚಾರ ನನಗೆ ಗೊತ್ತಿದೆ. ಇನ್ನು ಮುಂದೆ ಹೀಗೆ ಫೀಜು ಹೆಚ್ಚುಮಾಡಿದರೆ ನಮಗೆ ಈ ಉತ್ಪತ್ತಿಕೂಡ ಹೊರಟು ಹೋಗುತ್ತದೆ. ಈ ವಿಚಾರವನ್ನು ಸರ್ಕಾರದವರು ಕೂಲಂಕಷವಾಗಿ ಆಲೋಚನೆ ಮಾಡಬೇಕಾಗಿತ್ತು. ಇದೂ ಅಲ್ಲದೆ ಕೆಲ ಕೆಲವು ವಿಚಾರಗಳಲ್ಲಿ ಒಂದು ಸರ್ಕಾರಕ್ಕೂ ಮತ್ತೊಂದು ಸರ್ಕಾರಕ್ಕೂ ಕೆಲವು ರೆಸಿಪ್ರೊಕಲ್ ಅರೇಂಜ್‌ಮೆಂಟುಗಳಿರುತ್ತವೆ. ಆದರೆ ಅಂಥ ರೆಸಿಪ್ರೊಕಲ್ ಅರೇಂಜ್‌ಮೆಂಟಿಗೆ ಈ ಮಸೂದೆಯಲ್ಲಿ ಅವಕಾಶವಿಲ್ಲ. ಹೊಸ ಮಸೂದೆ ನಮಗೆ ತರತಕ್ಕಂಥ ಸೌಕರ್ಯ ಇದೇನೇ? ಒಂದು ರಾಜ್ಯದ ಲಾಯರು ಇನ್ನೊಂದು ರಾಜ್ಯದಲ್ಲಿ ಹೋಗಿ ಕೋರ್ಟಿಗೆ ಹಾಜರಾಗಿ ಕೆಲಸಮಾಡಲು ಇದರಲ್ಲಿ ಅವಕಾಶವಿಲ್ಲ. ಅಂಥ ಒಂದು ರೆಸಿಪ್ರೊಕಲ್ ಅರೇಂಜ್‌ಮೆಂಟಿಗೆ ಅವಕಾಶವಿರಬೇಕಾಗಿತ್ತು. ಹಾಗಿಲ್ಲದೆ ಇರುವುದರಿಂದ ಜನರಿಗೆ ಸ್ವಲ್ಪ ತೊಂದರೆ ಆಗಬಹುದು. ಆದರೆ ಈಗ ತಂದಿರತಕ್ಕ ಮಸೂದೆಯ ಪ್ರಕಾರ ಅನೇಕ ಅಡ್‌ವೊಕೇಟುಗಳು ತಮ್ಮ ಲಾಯರ್ ಕಸುಬನ್ನು ಬಿಟ್ಟು ಮುಂದೆ ಅವರೆಲ್ಲರೂ ಸರ್ಕಾರದ ಮುಂದೆ ಬಂದು ತಮಗೂ ಏನಾದರೊಂದು ನೌಕರಿ ಕೊಡಿ ಎಂದು ಕೇಳತಕ್ಕಂಥ ಸನ್ನಿವೇಶ ನಾಳೆ ಇದರಿಂದ ಉಂಟಾದರೂ ಆಗಬಹುದು.

"15. Certificate of Sale (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue officer—

(a) Where the purchase-money does not exceed Rs. 10. Forty naye paise"

Formerly it was 0-6-0.

ಹೀಗೆ ಹತ್ತು ರೂಪಾಯಿಗಳ ಒಂದು ಸಣ್ಣ ವ್ಯವಹಾರಕ್ಕೂ ಸಹ ಪ್ರವೇಶಮಾಡಿ 40 ನ.ಪೈ. ಎಂದು ಹೇಳಿದ್ದೀರಿ. ಮೊದಲು ಇದಕ್ಕೆ ಕೇವಲ ಆರಾಣೆಗಳ ತೆರಿಗೆಯಿತ್ತು. ಇಂಥ ಒಂದು ಸಣ್ಣ ಪುಟ್ಟ ವ್ಯವಹಾರದೊಳಗೂ ಪ್ರವೇಶಿಸಿ ಟ್ಯಾಕ್ಸ್‌ನ್ನು ಹೆಚ್ಚುಮಾಡಬೇಕಾದಂಥ ಅಗತ್ಯವೇನಿತ್ತು? ಇದನ್ನೆಲ್ಲಾ ಸರ್ಕಾರದವರು ಪುನಃ ಪರಿಶೀಲನೆಮಾಡಬೇಕು. ಇನ್ನು ಕೆಲವು ಕಾಪಿ ಎಕ್ಸ್‌ಟ್ರಾಕ್ಟ್‌ಗಳಿಗೆ 50 ರೂಪಾಯಿಗಳಿಂದ 100ರೂಪಾಯಿಗಳವರೆಗೆ ರೂ. 2-8-0 ಇತ್ತು. ಈಗ ಮೂರು ರೂಪಾಯಿಗಳನ್ನು ಕೊಡಬೇಕಾಗಿದೆ. ಇದರಿಂದ ಮಧ್ಯಮತರಗತಿಯವರಿಗೆ ತೊಂದರೆ ಆಗುತ್ತದೆ. ಅವರಿಗೆ ಸರ್ಕಾರ ಈ ಬಗ್ಗೆ ರಿಯಾಯಿತಿ ತೋರಿಸಬೇಕಾಗಿತ್ತು. ಹಳೇ ಸ್ಟ್ಯಾಂಪ್ ಪೇಪರ್ ಇದ್ದಾಗ ಅವರಿಗೆ ಬಹಳ ಅನುಕೂಲವಿತ್ತು. ಆದರೆ ಈಗ ಹೆಚ್ಚುಮಾಡಿದ್ದಾರೆ. ಆದರೆ ಸರ್ಕಾರದವರು ಬಾಯಲ್ಲಿ ಮಾತ್ರ ಮಾತೆತ್ತಿದರೆ ಸೋಷಿಯಾಲಸ್ಟಿಕ್ ಪ್ಯಾಟ್ರನ್ ಆಫ್ ಸೊಸೈಟಿ ವಿಚಾರ ಹೇಳುತ್ತಾರೆ. ಆದರೆ ತೆರಿಗೆಯನ್ನು ಹೆಚ್ಚು ಮಾಡುವುದರಲ್ಲೂ ಒಂದು ರೀತಿ ನೀತಿಯಿದೆ. ಕೆಲವು ಬಾಬುಗಳಲ್ಲಿ ಹೆಚ್ಚುಮಾಡಬಹುದು. ಅದು ಯಾವಾಗ ಎಂದರೆ 30 ಸಾವಿರಕ್ಕಿಂತಲೂ ಹೆಚ್ಚುಬೆಲೆ ಇರುವ ವ್ಯವಹಾರಗಳಲ್ಲಿ ಟ್ಯಾಕ್ಸನ್ನು ಜಾಸ್ತಿಹಾಕಬಹುದಿತ್ತು. ಆದೇರೀತಿ ಆ ಅಗ್ರಿಕಲ್‌ಚರಲ್ ಇನ್‌ಕಂಟ್ಯಾಕ್ಸ್ ವಿಚಾರ. ಅದರಲ್ಲಿ ಪ್ರೊಗ್ರೆಸ್ಸೀವ್ ರೇಟ್ ಆಫ್ ಇನ್‌ಕಂ ಬರುತ್ತದೆ. ಅದಕ್ಕೆ ತೆರಿಗೆ ಜಾಸ್ತಿಹಾಕಿದರೂ ತೊಂದರೆ ಇಲ್ಲ. ಹೀಗೆ ಎಲ್ಲಿ ಅಡ್‌ವೇಲರಂ ರೇಟುಗಳು ಬರುತ್ತವೋ ಅಂಥಕಡೆ ಟ್ಯಾಕ್ಸನ್ನು ಸ್ವಲ್ಪ ಹೆಚ್ಚಿಸಿದರೆ ಆಗ ಸರ್ಕಾರಕ್ಕೆ ಹೆಚ್ಚು ಆದಾಯ ಬರುತ್ತದೆ. ಆದರೆ ಇಂಥ ನಂದರ್ಭಗಳಲ್ಲಿ ತೆರಿಗೆಯನ್ನು ತಪ್ಪಿಸಿಕೊಳ್ಳಲು ಅವಕಾಶವಾಗುತ್ತದೆಂಬ ವಾದವಿದೆ. ಹೀಗಾಗಿ ಈ ದಿವಸ ಶ್ರೀಮಂತರಿಗೆ ಹೆಚ್ಚು ವಿನಾಯಿತಿ, ಬಡವರಿಗೆ ಹೆಚ್ಚಿನ ತೆರಿಗೆ ಹಾಕತಕ್ಕ ತಮ್ಮ ಮನೋಭಾವ ನರಿಯಾದದ್ದಲ್ಲವೆಂದು ಹೇಳುತ್ತೇನೆ. ಈ ಕಾನೂನಿನಲ್ಲಿ ಅಂಡರ್‌ಟೇಕ್ ಅವಕಾಶವಿರಬಾರದು.

ಐವತ್ತು ರೂಪಾಯಿಗಳ ವರೆಗಿನ ಕಾಗದ ಪತ್ರಗಳಿಗೆ ಮೊದಲು ಒಂದು ರೂಪಾಯಿ ಸ್ಟ್ಯಾಂಪ್ ಡ್ಯೂಟಿ ಇದ್ದದ್ದು ಒಂದು ರೂಪಾಯಿ ಎಂಟಾಣೆ ಮಾಡಲಾಗಿದೆ. ಇದನ್ನು ಯಾಕೆ ಹೆಚ್ಚು ಮಾಡಲಾಗಿದೆ ಗೊತ್ತಾಗುವುದಿಲ್ಲ. ಷೆಡ್ಯೂಲಿನ ಬಗ್ಗೆ ನನಗೆ ಇಷ್ಟೇ ಹೇಳುವುದು ಇತ್ತು. ಟ್ಯಾಕ್ಸೇಷನ್ ಇನ್‌ಕ್ವಾಯರಿ ಕಮಿಟಿಯ ರಿಪೋರ್ಟಿನ ಪ್ರಕಾರ ಮತ್ತು ಮೈಸೂರು

(ಶ್ರೀ ಎಂ. ಪಿ. ನರಸಿಂಹಕ್)

ಫೈನಾನ್ಸಿಯಲ್ ಎನ್‌ಕ್ವಾಯರಿ ಕಮಿಟಿಯ ವರದಿಯ ಶಿಫಾರಸುಗಳಿಗೆ ಅನುಸಾರವಾಗಿ ಎಲ್ಲಿ ಸ್ಟ್ಯಾಂಪ ಡ್ಯೂಟಿ ಹೆಚ್ಚಾಗಿದೆಯೋ ಅಲ್ಲಿ ಕಡಮೆ ಮಾಡಬೇಕೆಂದು ನಾನು ಸೂಚಿಸುತ್ತೇನೆ. ಕಂಪನಿಯ ವಿಚಾರದಲ್ಲಿ 100–150 ರೂಪಾಯಿವರೆಗೆ ಮಾಡಿದ್ದಾರೆ. ಇದರ ಬಗ್ಗೆ ಬೇಡವೆಂದು ನಾನು ಹೇಳುವುದಿಲ್ಲ. ಅದು ಹಾಗೆಯೇ ಇರಬೇಕು. ಮಧ್ಯಮ ವರ್ಗದವರಿಗೆ ಬಡ ಜನರಿಗೆ ಈ ಸ್ಟ್ಯಾಂಪ್ ಡ್ಯೂಟಿ ಖರ್ಚು ಕಡಮೆಯಾಗ ಬೇಕು ಎಂದು ಹೇಳಿ ನನ್ನ ಮಾತುಗಳನ್ನು ಮುಕ್ತಾಯ ಗೊಳಿಸುತ್ತೇನೆ.

Sri V. S. PATIL (Belgaum I).—Sir, before I offer my remarks, I should like to know from the Hon'ble Minister as to whether the Governor has given his permission to introduce this particular Bill in this Assembly.

Sri M. P. PATIL.—I do not think the permission of the Governor is necessary for the introduction of this Bill.

Sri V. S. PATIL.—First of all, I should like to raise a point of order as to whether this Bill is tenable without the permission of the Governor.

Sri M. P. PATIL.—If the Hon'ble Member wanted to raise a point of order as to whether this Bill could be introduced or not without the permission of the Governor, he ought to have raised it at the beginning. Now, the Bill is under consideration. So, I should like to know whether he can raise the point of order at this stage.

Sri V. S. PATIL.—Sir, I am raising my point of order under article 207 (1) of the Constitution. It says: " A Bill or amendment making provision for any of the matters specified in sub-clauses (a) to (f) of clause (1) of article 199 shall not be introduced or moved except on the recommendation of the Governor, and a Bill making such provision shall not be introduced in a Legislative Council: "

In order to know what these clauses are, we have to refer to article 199. It says:

> " For the purposes of this Chapter, a Bill shall be deemed to be a money Bill if it contains only provisions dealing with all or any of the following matters, namely-
>
> (a) the imposition, abolition, remission, alteration or regulation of any tax; "

The Statement of Objects and Reasons shows clearly that this Bill is meant for regulation of tax or duty on stamps. So, this matter comes under clause (1) of article 199.

Sri M. P. PATIL.—Sir, I have been informed just now that the recommendation of the Governor has been sent to the Secretary of the Legislature and an enqiry may be made into this matter.

Sri V. S. PATIL.—If the recommendation is before the House, I have nothing to say, but the Hon'ble Minister said that no recommendation is required. That is why I raised this point of order.

Sri M. P. PATIL.—As I said, my information is that the recommendation has been sent to the Secretary of the Legislature and you, Sir, may make an enquiry into this matter.

Mr. DEPUTY SPEAKER.—I will make enquiries and try to find out.

Sri V. S. PATIL.—After finding out we can discuss this Bill. So long as the recommendation is not before the House, we cannot discuss this Bill at all. It was said by the Hon'ble Minister that the recommendation is with the Secretary of the Legislature. Let it be brought before the House.

Mr. DEPUTY SPEAKER.—Till we find out, the discussion may go on.

Sri V. S. PATIL.—So far as these Bills amongst which this is one are concerned, they are meant for increasing the revenues of our State. While we discussed the Budget, we found a huge deficit of Rs. 9 crores and to make up that deficit the Government is now trying to catch the straw wherever they can and this is one of those straws which they are to catch in order to save themselves. But the Government must see that by increasing the duties on stamps whether they can really fill up the gap that is so huge. I do not think that Government can save themselves by these measures, because by increasing the stamp duties they will encourage the people to commit frauds on stamp laws. We have the bitterest experience as to how we have forced the people to commit frauds on the Prohibition Law by the introduction of prohibition. So also in this case if

we increase the duties to such an extent as to be beyond the capacity of the people to pay them, naturally the people will lessen the valuation in their documents in order to escape the huge stamp duties that they have to pay. In order to see that our people do not resort to such sort of frauds against the law, it is better to see whether the people are able to pay the particular duties that we propose to levy or not and then and then alone should we introduce such duties. If we examine the Schedules the Bill, it will be found that there is not a single item where the Government has reduced the existing stamp fees. In every item the Government has taken shelter either under the Madras Act or the Bombay Act or the Coorg Act where the rates are higher. In regard to every item, they have incorporated the rate of that State which is the highest. That is not the way in which we are to tax our people. The Hon'ble the Finance Minister has given some information regarding the *per capita* tax in this State and he has stated that the *per capital* tax is 6.5–practically the lowest according to him. In Bombay, it is more than 12. So, I presume that our Government is now trying to compete with that State where the tax is the highest, namely, the Bombay State and even to surpass it within a year or two. If this process goes on, I feel that the sides will have to be changed, because people will think that by voting the Congress Party into power they had to bear such a huge burden with the result that next time my friends on the other side will have to come this side and my friends on this side will have to go to the other side. We must take the mandate of the people who will not act according to our whims. So, I feel that if such a heavy taxation is resorted to by the party in power, then naturally they will have to come to this side.

3 P.M.

Then, Sir, so far as this Bill is concerned, I find that as in the case of the other Bills the drafting is not good. Speaking on a previous Bill I said that the drafting which we had at Bombay is really lacking here. I would request Government to look into this matter more carefully more especially because it was mentioned that there were about 600 laws which had to be amended.

Sri M. P. PATIL.—I want to tell the Hon'ble Member that as far as this Bill is concerned it is a replica of the Indian Stamp Act.

Sri V. S. PATIL.—Even then there are certain defects which I would like to point out at the time when the Bill is taken up clause by clause. Our experience is that our drafting is not good. My request is that when we are enacting so many laws, they should be as foolproof as possible and for that purpose if some more money is required to be spent in getting some experts in drafting I think that would be well spent. If that is not done and if there are mistakes in drafting, it becomes very difficult to correct the mistakes on the floor of the House.

Lastly, I would request the Hon'ble Minister to bring down the stamp duties. I find from the schedule that so far as my class is concerned, namely, the Advocates class, we have been very much hard hit. One could become an Advocate of our High Court within Rs. 350, but now under this Bill that sum has been raised to Rs. 625. I cannot understand why the rate should have been almost doubled like this. I do not know whether the Hon'ble Minister has got any explanation for this except to say that this is the Madras rate, but that cannot be the reason for increasing the rate here. I do not know why it should not have been Rs. 400 or Rs. 500 and why it should have been Rs. 625.

Sri H. K. VEERANNA GOWDH (Minister for Public Works).—Then why not make it Rs. 700 ?

Sri V. S. PATIL.—In that case you may say why not make it Rs. 1,000; but that is not the proper thing to do. The Advocates are not in a position to pay such a heavy fee. You have made so many laws barring the jurisdiction of the civil courts. As a result of that our practice is very much affected. Therefore it is no use increasing the fee for enrolling as an Advocate. If you had given us full scope for practice in any court then that would have been

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another matter, but now you are restricting our field and you are not allowing us to appear before some courts. Still the Government want to increase the fees and that is really our hardship. Therefore I submit that these matters should be carefully looked into and the duty that is imposed should bo reduced in the Select Committee. With these remarks I request the Hon'ble Minister to send this Bill to the Select Committee.

MR. DEPUTY SPEAKER.—As reards the point raised by the Hon'ble Member Sri V. S. Patil regarding the recommendation of the Governor, it is learnt that the Governor has recommended the consideration of this Bill to the Assembly.

SRI V. S. PATIL.—My request is that when there is a recommendation from the Governor to a certain Bill it should be brought before the House when the Bill is introduced by the Minister so that there may not be any doubt in the minds of Hon'ble Members.

*SRI M. P. PATIL.—Sir, I am glad that some of the Hon'ble Members of this House have made some useful suggestions regarding this Bill. One point which was raised was about the Madras rate. It was asked if uniformity had to be brought about throughout the State then why the Madras rate only should have been adopted. As a matter of fact, I never said that the Madras rates are being accepted for the sake of uniformity. I said that as different areas were integrated and as different rates were prevailing in different areas, we must have some uniform rate.

SRI G. VENKATAI GOWDA.—The Madras rates are the highest among the prevailing rates. The Mysore rates should have been adopted.

SRI M. P. PATIL.—I want to make it quite clear that the Madras rates are accepted not for the sake of uniformity; they have been accepted because Government think that the Madras rates are reasonable. I want to make that point quite clear. Of course, Hon'ble Members may differ from me, but that is a matter of opinion. What I want to say is that no Hon'ble Member should be under the impression that the Madras rates are accepted for the sake of uniformity. The Statement of Objects and Reasons in the Bill says only this much that the Bill makes provision for the levy of stamp duty on instruments at the rates in force in the Madras area and it does not mention anything about uniformity.

One Hon'ble Member raised the question as to why the financial memorandum is not included in the Statement of Objects and Reasons to the Bill. Normally, the financial memorandum is included in the Statement of Objects and Reasons to the Bill only when there is an additional financial commitment to Government as a result of the provisions of the Bill. As there is no additional expenditure to Government, that statement is not included here, but I would like to give to the Hon'ble Members a rough idea about the income which Government is likely to get from the introduction of these new rates. It was also stated that these high rates were being prescribed now with a view to meet the huge deficit in our Budget, but I want to say that that is not at all a fact. It is not possible to make any accurate estimate of the income at this stage, but some rough estimate has been made. From the old Mysore area we used to get about Rs. 76 lakhs according to the rates under the old Mysore Stamp Act, but under the new rates which are prescribed now by this Bill we are likely to get Rs. 84 lakhs. From the Madras area there is no question of any increase because we have proposed only the Madras rates. Then in the Hyderabad area we used to get Rs. 5 lakhs, but now under this Bill we are likely to get Rs. 6 lakhs. From the Bombay area we were getting about Rs. 28 lakhs and under the present Bill we are likely to get only Rs. 22 lakhs. I want the Hon'ble Member Sri V. S. Patil to see that from the Bombay area there will actually be a reduction in the income. From the Coorg area the income was Rs. 2 lakhs and under this Bill also we are not likely to get anything more. On the whole it is estimated that whereas we used to get Rs. 123 lakhs from all the integrated areas, we would now get

only about Rs. 126 lakhs. Thus it will be clear that the additional income will be only Rs. 3 lakhs. From these figures the Hon'ble Member will see that the rates, wherever they are increased, are not increased with a view to meet the huge deficit in our Budget as alleged by him.

Sir, it was suggested by the other side that the old Mysore Act be continued and this Bill be withdrawn. As a matter of fact, even supposing that the House is prepared to reduce the rates, the old Act cannot be continued because the position is that in Madras and Bombay the Indian Stamp Act is applicable those States being A States and they have the authority to amend the schedule only. Therefore, the old Mysore Act, which is an independent Act, cannot be applied to that area even now by any amendment. We cannot even adopt the Indian Stamp Act and amend the schedule just as it is done in Bombay and Madras. According to the various Acts passed by the Parliament, it may be seen that at the time of integration the Parliament adopted all the Acts which were in the B States. Therefore, the Mysore Act was continued according to the Act passed by the Parliament at that time. If the Indian Stamp Act is to be extended to the old Mysore area and Hyderabad area, Parliament alone has got the power and not this Legislature. Considering all these legal difficulties, we came to the conclusion that it is better to have a new Act for Mysore State for which there is no legal difficulty and that is the reason why we are introducing this entirely new Bill. I may tell the Hon'ble Members that though the Bill is entirely new, almost all the provisions are copied from the Indian Stamp Act. That meets the objection raised by Sri V. S. Patil that the drafting is not good. I agree to the point that, as far as possible, drafting of a Bill must be good. But here, as all the provisions are copied from the Indian Stamp Act, there is no question of good drafting or bad drafting in this case.

*Sri H. V. KOUJALGI (Sampagon).—The Hon'ble Minister said that in Bombay Karnataka, in place of 28 lakhs the revenue would be 22 lakhs. May I know whether it is due to the increase in rate or will the Government expect a fall in the sale of stamps ?

Sri M. P. PATIL.—Sir, the rates are not increased ; in some cases, the rates are increased and in some cases the rates are reduced. That is the reason why our expected income would be less in case of non-registration of some documents. On the whole we find the income is reduced by 6 lakhs.

Sir, Sri Narasimhan raised the question of the recommendation of the Finance Committee appointed in the old Mysore State. We must also see the circumstances under which that Committee made that recommendation. At that time, the new State had not come into existence. Taking into consideration the finances of the old Mysore State, the Finance Committee had made those recommendations and those recommendations do not hold good to-day because the whole situation has changed. Under the circumstances, the recommendations of that Committee cannot be accepted at all and it is not desirable also to do so. The other point raised was about the Taxation Enquiry Commission. As a matter of fact, the Taxation Enquiry Commission has never said that the stamp duty in the old Mysore State should not be raised. They have only said that there was little scope. It does not mean that the Commission has said that the rates should not be increased. Therefore, there also we are not following the recommendations of the Finance Taxation Commission.

Sir, there was a question that if the rates of registration of documents are higher here, then, possibly the parties may go to Madras area or some other area and get their documents registered. Sir, we cannot expect this ; simply because more documents are registered in our State, it does not mean that rates should be reduced. It is dangerous to accept that statement. Sri V. S. Patil compared the rates of Bombay and Mysore. If the Hon'ble Member wants to compare with Bombay, why not compare it with Madras ? If he compares with Madras, he will see that our rate is not higher than the rate in Madras. So, considering from all

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points of view, I think there is no justification for making any changes in this case. Some Hon'ble Members have pointed out that some changes are necessary in the rates which are embodied in the schedule. Suggestions have been made that in some provisions rates should be reduced. All these points may be considered by the Select Committee and therefore, I do not want to deal with all these points now.

*Sri C. S. HULKOTI (Mundargi).—How valuation is made with regard to immovable property with regard to conveyance?

Sri M. P. PATIL.—Not only in that case, but in all the cases, the Madras rates have been adopted in this case. It is not a question of principle that we have to consider at this stage. If the member thinks the rate as higher, it is a matter open to the Select Committee or the House to reduce the rate.

Sri V. S. PATIL.—What my friend is asking is this. There is a specific rule laid down in the Court Fee Act about the valuation of property. Is any provision going to be made under this Act so far as valuation of immovable property is concerned? At present there is no provision. How it has to be valued? Is there any basis for valuing a particular immovable property? For instance, is it on assessment or on the rent or on the tax that are paid? Is there any indication to show or to fix the evaluation of immovable property for the purpose of conveyance?

*Sri P. G. SIDHANTI (Muddebihal).—It is not on the evaluation of the land, Sir, but certain percentage over the assessment. Five times the assessment is taken as the value of the property as regards a partition deed.

Sri M. P. PATIL.—It is not necessary for me to explain all these at this stage. Of course such a provision is not there in this Bill. But simply because it is in the Court Fees Act, it need not be incorporated here also. If found necessary, such a provision can be made in the rules.

Sri V. S. PATIL.—If such rules are provided in the Act itself, then there will be very little scope for committing fraud. If the matter is left to the discretion of the parties, then they may value it too low and thus deprive the Government of the fees. If there are rules then there would not be scope for fraud.

Sri M. P. PATIL.—While framing the rules, these factors would be kept in view. But it is not necessary to make such a provision in the Act itself.

Sri C. K. RAJAIAH SETTY.—The extra income that is shown as a result of the enforcement of this Act is very meagre compared to the proportion of the enhanced rates. The rates compared with to new and old Mysore would go up 1 : 3 in the minimum and 1 : 6 in the maximum. There are very few cases, where the increase is only 1½ times. When such is the case, how is the Minister justified in saying that the increase would only be 5 or 6 lakhs?

Sri M. P. PATIL.—In some cases the rates may be higher by two or three times and in some cases it may not be higher at all. That remains to be examined. I only said that on the whole—and that is only a rough, very rough estimate—we used to get 76 lakhs in the old Mysore State and that now we expected to get 84 lakhs. We cannot make an accurate estimate at this stage. The rough estimate is for the whole of the income and not for a particular document. I am only saying that on the whole we are likely to get 6 lakhs more.

Sri ANNA RAO GANAMUKHI.—What is the likely percentage of enhancement?

Sri M. P. PATIL.—I cannot say it now. Different rates are prevailing in different areas.

Sri ANNA RAO GANAMUKHI.—Taking them all together, what is the percentage of enhancement?

Sri M. P. PATIL.—It can be very easily worked out. The total income at present is 1 crore and 23 lakhs. It is likely to be increased to 1 crore and 26 lakhs. It has therefore increased by 3 lakhs only, which means that it is roughly 2 per cent or even less than 2 per cent.

Sri C. K. RAJAIAH SETTY.—We have different items in the schedule. You are also aware of the present income under different items in old Mysore. If you calculate, keeping in mind the proportion of increase, you will be in a position to tell us the correct figure. I sincerely feel that the figure that has been given to the House looks almost like a farce.

Sri M. P. PATIL.—That is a matter of opinion. Hon'ble Member has probably his own information. I have only given a rough estimate and it is no use to discuss the matter in detail at this stage.

Mr. DEPUTY SPEAKER.—The question is:

"That the Mysore Stamp Bill, 1957, be taken into consideration."

The motion was adopted.

Sri M. P. PATIL.—Sir, I beg to move:

"That the Mysore Stamp Bill, 1597, be refered to a Select Committee consisting of the following members:—

Sriyuths—
1. V. S. Patil
2. M. Ramappa
3. Y. Veerappa
4. S. R. Ramaiah
5. Smt. V. M. Vasantalata
6. M. R. Patil
7. B. T. Murnal
8. Virupakshappa
9. T. Taregowda
10. T. R. Parameshwaraiah
11. B. Vaikunta Baliga
12. T. Mariappa
13. M. P. Patil."

Mr. DEPUTY SPEAKER.—Since Sri Y. Veerappa, who has proposed another motion on this question, is not present in the House, I shall put the Minister's motion to the House. The question is:

"That the Mysore Stamp Bill, 1957, be referred to a Select Committee consisting of the following members:—

Sriyuths—
1. V. S. Patil
2. M. Ramappa
3. Y. Veerappa
4. S. R. Ramaiah
5. Smt. V. M. Vasantalata
6. M. R. Patil
7. B. T. Murnal
8. Virupakshappa
9. T. Taregowda
10. T. R. Parameshwaraiah
11. B. Vaikunta Baliga
12. T. Mariappa
13. M. P. Patil."

The motion was adopted.

Mr. DEPUTY SPEAKER.—Sri M. P. Patil will be the Committee's Chairman.

The House adjourned for Lunch at Thirty Minutes past Three of the Clock and re-assembled at Four of the Clock.

[MR. SPEAKER in the Chair.]

MYSORE IRRIGATION (LEVY OF BETTERMENT CONTRIBUTION AND WATER RATE) BILL, 1957.

Motion to consider

***Sri H. K. VEERANNA GOWDH** (Minister for Public Works).—I beg to move:

"That the Mysore Irrigation (Levy of Betterment Contribution and Water Rate) Bill, 1957, be taken into consideration."

Mr. SPEAKER.—Motion moved:

"That the Mysore Irrigation (Levy of Betterment Contribution and Water Rate) Bill, 1957, be taken into consideration."

ಶ್ರೀ ಎಚ್. ಕೆ. ವೀರಣ್ಣಗೌಡ.—ಸ್ವಾಮಿ, ಈ ಮಸೂದೆಯನ್ನು ಈ ಸಭೆಯವರು ತಮ್ಮ ವಿಮರ್ಶೆಗೆ ತೆಗೆದುಕೊಳ್ಳಬೇಕೆಂದು ಈ ಒಂದು ಸೂಚನೆಯನ್ನು ಮಾಡತಕ್ಕ ಸಂದರ್ಭದಲ್ಲಿ ಇದರ ಬಗ್ಗೆ ಅಷ್ಟು ಹೆಚ್ಚು ಪ್ರಸ್ತಾಪ ಮಾಡತಕ್ಕ ಅಗತ್ಯವಿಲ್ಲವೆಂಬುದಾಗಿ ನಾನು ಭಾವಿಸಿದ್ದೇನೆ. ಈ ರೀತಿಯಾಗಿ ನಾನು ಭಾವಿಸುವುದಕ್ಕೆ ಮೊದಲನೆಯ ಕಾರಣವೇನೆಂದರೆ ಈ ಮಸೂದೆಯನ್ನು ಮಂಡಿಸಿದನಂತರ ಇದನ್ನು ಸೆಲೆಕ್ಟ್ ಸಮಿತಿಗೆ ಕಳುಹಿಸಿಕೊಡಬೇಕೆಂಬ ಸೂಚನೆಯನ್ನೂ ಸಹ ನಾನು ಮುಂದೆ ಮಾಡತಕ್ಕವನಿದ್ದೇನೆ. ಎರಡನೆಯ ಕಾರಣ, ಇದರಲ್ಲಿ ಹಾಗೆ ಚರ್ಚೆಗೆ ಅವಕಾಶಕೊಡುವಂಥ ಅಂಶಗಳೇನೂ ಅಡಕವಾಗಿಲ್ಲ. ಈ ಮಸೂದೆಯನ್ನು ತರತಕ್ಕ